

**UTAH STATE TAX COMMISSION
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE**

The proposed rule was submitted to the State of Utah Division of Administrative Rules on 07/29/08.

Proposed Rules or Change:

Rule Number: R884-24P-33

Title: **2008 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301.**

Summary: Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. HB 77, effective January 1, 2009, provides for a new schedule entitled "Class 4 – Short Life Expensed Personal Property". In addition, HB 365 Section 59-2-404 regarding taxation of aircraft has been amended to replace the value-based uniform fee for aircraft registered with the state with a uniform fee of \$25; thereby eliminating the schedule for "Class 23 – Aircraft not listed in the Aircraft Bluebook Price Digest.

The Public comment on these rules ends on 9/15/2008. This proposed rule was published in the Utah State Bulletin and posted on our website at www.tax.utah.gov.

Public comments on these rules can be addressed to the attention of Commissioner Dixon and emailed to taxrules@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W. Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice of future rule items, email cllee@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this notice was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this notice for the news media via electronic transmission.

Posted 7/29/08